

1 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
2 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
3 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
4 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
5 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
6 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
7 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
8 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
9 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
10 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
11 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
12 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
13 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
14 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
15 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
16 sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,
17 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,
18 and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235
19 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding
20 section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and
21 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and
22 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289,
23 P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B,
24 and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)
25 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,

1 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, except that property
2 that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for
3 taxable years 1983 to 1986 under the Internal Revenue Code as amended to
4 December 31, 1980, shall continue to be depreciated under the Internal Revenue
5 Code as amended to December 31, 1980, and except that the appropriate amount
6 shall be added or subtracted to reflect differences between the depreciation or
7 adjusted basis for federal income tax purposes and the depreciation or adjusted basis
8 under this chapter of any property disposed of during the taxable year. The Internal
9 Revenue Code as amended to December 31, 2006, excluding sections 103, 104, and
10 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
11 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
12 sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.
13 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections
14 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316,
15 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
16 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324,
17 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59,
18 section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a),
19 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512,
20 and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and sections 101, 104,
21 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404,
22 417, and 425 of P.L. 109-432, and as amended by P.L. 110-28, excluding sections
23 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166,
24 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234,
25 excluding sections 15344 and 15345 (a)(1) to (3) and (6) of P.L. 110-234, P.L. 110-245,

1 excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081
2 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections 109, 201, 209, 210, 303,
3 306, and 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502
4 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal
5 Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and
6 P.L. 110-458, and as indirectly affected in the provisions applicable to this
7 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
8 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
9 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
10 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
11 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
12 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
13 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
14 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
15 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
16 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
17 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
18 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
19 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
20 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
21 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
22 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
23 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
24 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
25 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it

1 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
2 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
3 109-222, 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
4 P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a),
5 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
6 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.
7 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
8 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.
9 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
10 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections
11 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311,
12 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N
13 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of
14 P.L. 110-343, and P.L. 110-458, applies for Wisconsin purposes at the same time as
15 for federal purposes. Amendments to the Internal Revenue Code enacted after
16 December 31, 2006, do not apply to this subdivision with respect to taxable years that
17 begin after December 31, 2006, and before January 1, 2008, except that changes to
18 the Internal Revenue Code made by P.L. 110-28, excluding sections 8212, 8221,
19 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.
20 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding
21 sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding
22 sections 110 and 113 of P.L. 110-245, and P.L. 110-289, excluding sections 3081 and
23 3082 of P.L. 110-289, and changes that indirectly affect the provisions applicable to
24 this subchapter made by P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235
25 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding

1 section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and
2 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and
3 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289,
4 P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B,
5 and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)
6 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,
7 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, apply for Wisconsin
8 purposes at the same time as for federal purposes.

9 **SECTION 32.** 71.26 (2) (b) 21. of the statutes is created to read:

10 71.26 (2) (b) 21. For taxable years that begin after December 31, 2007, for a
11 corporation, conduit, or common law trust which qualifies as a regulated investment
12 company, real estate mortgage investment conduit, real estate investment trust, or
13 financial asset securitization investment trust under the Internal Revenue Code as
14 amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L. 102-227,
15 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections
16 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and
17 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of
18 P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of
19 P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of
20 P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
21 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
22 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
23 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
24 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.
25 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,

1 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,
2 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, and section 11 (b),
3 (e), and (g) of P.L. 110-172, and as amended by P.L. 110-234, excluding sections
4 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections
5 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.
6 110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306,
7 and 308 of division B of P.L. 110-343, and sections 202, 203 as it relates to taxable
8 years beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)
9 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,
10 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, and
11 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,
12 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,
13 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
14 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
15 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
16 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
17 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
18 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
19 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
20 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
21 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.
22 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
23 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
24 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
25 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,

1 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.
2 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
3 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146
4 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
5 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
6 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
7 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding
8 section 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112,
9 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425
10 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L.
11 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11
12 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a)
13 (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.
14 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L.
15 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of
16 division B, and sections 202, 203 as it relates to taxable years beginning in 2008, 305,
17 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section
18 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division
19 C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, "net income" means the federal
20 regulated investment company taxable income, federal real estate mortgage
21 investment conduit taxable income, federal real estate investment trust or financial
22 asset securitization investment trust taxable income of the corporation, conduit, or
23 trust as determined under the Internal Revenue Code as amended to December 31,
24 2007, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d),
25 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f),

1 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections
2 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101
3 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201
4 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101,
5 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1,
6 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
7 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101,
8 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
9 P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L. 109-222, section 844 of P.L.
10 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,
11 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, sections 8212, 8221, 8233,
12 and 8235 of P.L. 110-28, P.L. 110-140, *section 11 (b), (e), and (g)* of P.L. 110-172,
13 sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, sections 110 and 113
14 of P.L. 110-245, sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343,
15 excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343,
16 and sections 202, 203 as it relates to taxable years beginning in 2008, 305, 311, 312,
17 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k)
18 of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L.
19 110-343, and as indirectly affected in the provisions applicable to this subchapter by
20 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
21 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
22 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
23 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
24 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
25 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.

1 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
2 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
3 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
4 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
5 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
6 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
7 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
8 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
9 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
10 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
11 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
12 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
13 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
14 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
15 sections 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280,
16 excluding section 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,
17 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,
18 and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235
19 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding
20 section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and
21 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and
22 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289,
23 P.L. 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308
24 of division B of P.L. 110-343, and sections 202, 203 as it relates to taxable years
25 beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A)

as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, except that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980, and except that the appropriate amount shall be added or subtracted to reflect differences between the depreciation or adjusted basis for federal income tax purposes and the depreciation or adjusted basis under this chapter of any property disposed of during the taxable year. The Internal Revenue Code as amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L. 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, section 11 (b), (e), and (g) of P.L. 110-172, sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, sections 110 and 113 of P.L. 110-245, sections 3081 and 3082 of P.L.

1 110-289, sections 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343,
2 and sections 202, 203 as it relates to taxable years beginning in 2008, 305, 311, 312,
3 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k)
4 of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L.
5 110-343, and as indirectly affected in the provisions applicable to this subchapter by
6 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
7 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
8 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
9 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
10 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
11 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
12 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
13 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
14 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
15 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
16 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
17 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
18 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
19 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
20 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
21 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
22 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
23 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
24 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
25 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding

sections 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, ~~P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and sections 202, 203 as it relates to taxable years beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458,~~ applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the Internal Revenue Code enacted after December 31, 2007, do not apply to this subdivision with respect to taxable years that begin after December 31, 2007, except that changes to the Internal Revenue Code made by P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203 as it relates to taxable years beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, apply for Wisconsin purposes at

INSERT A

1 the same time as for federal purposes apply for Wisconsin purposes at the same time
2 as for federal purposes.

3 **SECTION 33.** 71.34 (1g) (n) of the statutes is repealed.

4 **SECTION 34.** 71.34 (1g) (o) of the statutes is amended to read:

5 **71.34 (1g) (o)** "Internal Revenue Code" for tax-option corporations, for taxable
6 years that begin after December 31, 1999, and before January 1, 2003, means the
7 federal Internal Revenue Code as amended to December 31, 1999, excluding sections
8 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
9 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)
10 of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections
11 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
12 107-16, P.L. 107.22, P.L. 107.116, P.L. 107-134, P.L. 107-147, excluding sections 101,
13 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
14 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
15 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,
16 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
17 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
18 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
19 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding
20 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
21 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.
22 P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
23 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,
24 and as indirectly affected in the provisions applicable to this subchapter by P.L.
25 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812

1 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
2 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
3 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
4 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
5 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
6 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
8 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
9 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
10 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
11 excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210,
12 P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
13 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L.
14 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.
15 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
16 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
17 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,
18 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
19 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844
20 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L.
21 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L.
22 110-458, except that section 1366 (f) (relating to pass-through of items to
23 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
24 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
25 at the same time as for federal purposes. Amendments to the federal Internal

1 Revenue Code enacted after December 31, 1999, do not apply to this paragraph with
2 respect to taxable years beginning after December 31, 1999, and before January 1,
3 2003, except that changes to the Internal Revenue Code made by P.L. 106-230, P.L.
4 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
5 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
6 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
7 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
8 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,
9 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
10 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
11 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
12 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
13 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
14 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
15 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and
16 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,
17 and P.L. 110-458, and changes that indirectly affect the provisions applicable to this
18 subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
19 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
20 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),
21 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
22 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
23 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
24 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
25 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.

1 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
2 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
3 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
4 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
5 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,
6 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for
7 Wisconsin purposes at the same time as for federal purposes.

8 **SECTION 35.** 71.34 (1g) (p) of the statutes is amended to read:

9 71.34 (1g) (p) "Internal Revenue Code" for tax-option corporations, for taxable
10 years that begin after December 31, 2002, and before January 1, 2004, means the
11 federal Internal Revenue Code as amended to December 31, 2002, excluding sections
12 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
13 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
14 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
15 431 of P.L. 107-16, and sections 101 and 301 (a) of P.L. 107-147, and as amended by
16 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
17 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
18 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
19 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
20 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,
21 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
22 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
23 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
24 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
25 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,

1 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as
2 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
3 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
4 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
5 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
6 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
7 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
8 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
9 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
10 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
11 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
12 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
13 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
14 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
15 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
16 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
17 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
18 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
19 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
20 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
21 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
22 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
23 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
24 P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L.
25 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,

1 except that section 1366 (f) (relating to pass-through of items to shareholders) is
2 modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and
3 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time
4 as for federal purposes. Amendments to the federal Internal Revenue Code enacted
5 after December 31, 2002, do not apply to this paragraph with respect to taxable years
6 beginning after December 31, 2002, and before January 1, 2004, except that changes
7 to the Internal Revenue Code made by P.L. 108-27, excluding sections 106, 201, and
8 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,
9 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
10 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
11 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
12 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
13 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
14 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
15 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
16 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and
17 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,
18 and P.L. 110-458, and changes that indirectly affect the provisions applicable to this
19 subchapter made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27,
20 P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section
21 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
22 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
23 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
24 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
25 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding

1 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
2 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.
3 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
4 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,
5 apply for Wisconsin purposes at the same time as for federal purposes.

6 **SECTION 36.** 71.34 (1g) (q) of the statutes is amended to read:

7 71.34 (1g) (q) "Internal Revenue Code" for tax-option corporations, for taxable
8 years that begin after December 31, 2003, and before January 1, 2005, means the
9 federal Internal Revenue Code as amended to December 31, 2003, excluding sections
10 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
11 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
12 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
13 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
14 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and
15 as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
16 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
17 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
18 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
19 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding
20 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
21 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
22 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
23 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,
24 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as
25 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.

1 100–203, P.L. 100–647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
2 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.
3 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
4 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
5 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
6 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
7 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
8 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
9 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections
10 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
11 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
12 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
13 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
14 108–121, excluding section 109 of P.L. 108–121, P.L. 108–173, excluding section 1201
15 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306,
16 307, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101,
17 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375,
18 P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310,
19 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–73,
20 excluding section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201
21 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
22 109–135, P.L. 109–227, and P.L. 109–280, excluding sections 811 and 844 of P.L.
23 109–280, P.L. 110–28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110–28,
24 P.L. 110–172, excluding section 11 (b), (e), and (g) of P.L. 110–172, and P.L. 110–458,
25 except that section 1366 (f) (relating to pass-through of items to shareholders) is

1 modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and
2 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time
3 as for federal purposes. Amendments to the federal Internal Revenue Code enacted
4 after December 31, 2003, do not apply to this paragraph with respect to taxable years
5 beginning after December 31, 2003, and before January 1, 2005, except that changes
6 to the Internal Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311,
7 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
8 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
9 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
10 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
11 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
12 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
13 (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811
14 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235
15 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and
16 P.L. 110-458, and changes that indirectly affect the provisions applicable to this
17 subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
18 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
19 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
20 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
21 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
22 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
23 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
24 109-135, P.L. 109-227, and P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221,
25 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of

1 P.L. 110-172, and P.L. 110-458, excluding sections 811 and 844 of P.L. 109-280, apply
2 for Wisconsin purposes at the same time as for federal purposes.

3 **SECTION 37.** 71.34 (1g) (r) of the statutes is amended to read:

4 **71.34 (1g) (r)** "Internal Revenue Code" for tax-option corporations, for taxable
5 years that begin after December 31, 2004, and before January 1, 2006, means the
6 federal Internal Revenue Code as amended to December 31, 2004, excluding sections
7 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
8 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
9 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
10 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
11 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
12 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336,
13 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L.
14 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
15 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
16 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
17 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.
18 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
19 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
20 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,
21 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
22 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding
23 section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected
24 in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.
25 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823

1 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
2 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
3 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
4 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
5 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
6 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
7 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
8 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
9 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
10 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
11 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
12 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
13 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
14 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
15 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
16 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
17 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
18 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
19 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
20 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
21 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
22 sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,
23 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,
24 and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235
25 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and

1 P.L. 110-458, except that section 1366 (f) (relating to pass-through of items to
2 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
3 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
4 at the same time as for federal purposes. Amendments to the federal Internal
5 Revenue Code enacted after December 31, 2004, do not apply to this paragraph with
6 respect to taxable years beginning after December 31, 2004, and before January 1,
7 2006, except that changes to the Internal Revenue Code made by P.L. 109-7, P.L.
8 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
9 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
10 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
11 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.
12 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
13 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
14 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,
15 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
16 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding
17 section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes that
18 indirectly affect the provisions applicable to this subchapter made by P.L. 109-7, P.L.
19 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
20 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
21 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
22 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.
23 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
24 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
25 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,

1 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
2 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172,
3 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for
4 Wisconsin purposes at the same time as for federal purposes.

5 **SECTION 38.** 71.34 (1g) (s) of the statutes is amended to read:

6 71.34 (1g) (s) "Internal Revenue Code" for tax-option corporations, for taxable
7 years that begin after December 31, 2005, and before January 1, 2007, means the
8 federal Internal Revenue Code as amended to December 31, 2005, excluding sections
9 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
10 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
11 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
12 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
13 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
14 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
15 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
16 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
17 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates
18 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as
19 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
20 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
21 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,
22 123(a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.
23 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,
24 P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and
25 P.L. 110-458, and as indirectly affected in the provisions applicable to this

1 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2)
2 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008
3 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
4 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
5 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
6 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
7 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
8 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
9 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
10 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
11 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
12 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.
13 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
14 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
15 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
16 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
17 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.
18 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
19 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146
20 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
21 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
22 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
23 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,
24 excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101,
25 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401,

1 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233,
2 and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section
3 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, except that section 1366 (f)
4 (relating to pass-through of items to shareholders) is modified by substituting the
5 tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue
6 Code applies for Wisconsin purposes at the same time as for federal purposes.
7 Amendments to the federal Internal Revenue Code enacted after December 31, 2005,
8 do not apply to this paragraph with respect to taxable years beginning after
9 December 31, 2005, and before January 1, 2007, except that changes to the Internal
10 Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
11 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
12 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116,
13 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.
14 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
15 P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
16 110-172, and P.L. 110-458, and changes that indirectly affect the provisions
17 applicable to this subchapter made by P.L. 109-222, excluding sections 101, 207, 209,
18 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections
19 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112,
20 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425
21 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L.
22 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and
23 (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time
24 as for federal purposes.

25 **SECTION 39.** 71.34 (1g) (t) of the statutes is amended to read:

1 71.34 (1g) (t) "Internal Revenue Code" for tax-option corporations, for taxable
2 years that begin after December 31, 2006, and before January 1, 2008, means the
3 federal Internal Revenue Code as amended to December 31, 2006, excluding sections
4 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
5 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
6 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
7 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
8 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
9 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
10 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
11 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
12 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to
13 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,
14 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and
15 sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,
16 305, 307, 401, 404, 417, and 425 of P.L. 109-432, and as amended by P.L. 110-28,
17 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.
18 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
19 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.
20 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
21 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections
22 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311,
23 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N
24 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of
25 P.L. 110-343, and P.L. 110-458, and as indirectly affected in the provisions

1 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding
2 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514
3 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
4 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
5 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
6 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
7 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
8 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
9 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
10 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
11 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
12 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
13 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
14 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
15 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
16 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
17 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
18 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
19 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
20 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
21 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
22 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
23 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
24 109-280, excluding sections 811 and 844 of P.L. 109-280, *P.L. 109-432, excluding*
25 *sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,*

and as amended by

1 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections
2 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166,
3 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234,
4 excluding sections 15344 and 15345 (a)(1) to (3) and (6) of P.L. 110-234, P.L. 110-245,
5 excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081
6 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections 109, 201, 209, 210, 303,
7 306, and 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502
8 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal
9 Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and
10 P.L. 110-458, except that section 1366 (f) (relating to pass-through of items to
11 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
12 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
13 at the same time as for federal purposes. Amendments to the federal Internal
14 Revenue Code enacted after December 31, 2006, do not apply to this paragraph with
15 respect to taxable years beginning after December 31, 2006, and before January 1,
16 2008, except that changes to the Internal Revenue Code made by P.L. 110-28,
17 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.
18 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
19 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a)(1) to (3) and (6) of P.L.
20 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
21 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections
22 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311,
23 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N
24 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of
25 P.L. 110-343, and P.L. 110-458, and changes that indirectly affect the provisions

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1 applicable to this subchapter made by excluding sections 8212, 8221, 8233, and 8235
2 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding
3 section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and
4 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and
5 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289,
6 P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B,
7 and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)
8 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,
9 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, apply for Wisconsin
10 purposes at the same time as for federal purposes.

11 **SECTION 40.** 71.34 (1g) (u) of the statutes is created to read:

12 71.34 (1g) (u) "Internal Revenue Code" for tax-option corporations, for taxable
13 years that begin after December 31, 2007, means the federal Internal Revenue Code
14 as amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L.
15 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
16 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
17 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
18 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
19 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
20 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
21 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
22 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
23 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
24 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.
25 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,

1 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109–432,
2 sections 8212, 8221, 8233, and 8235 of P.L. 110–28, P.L. 110–140, and section 11 (b),
3 (e), and (g) of P.L. 110–172, and as amended by P.L. 110–234, excluding sections
4 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110–234, P.L. 110–245, excluding sections
5 110 and 113 of P.L. 110–245, P.L. 110–289, excluding sections 3081 and 3082 of P.L.
6 110–289, P.L. 110–317, P.L. 110–343, excluding sections 109, 201, 209, 210, 303, 306,
7 and 308 of division B of P.L. 110–343, and sections 202, 203 as it relates to taxable
8 years beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)
9 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,
10 708, 710, and 711 of division C of P.L. 110–343, P.L. 110–351, and P.L. 110–458, and
11 as indirectly affected in the provisions applicable to this subchapter by P.L. 99–514,
12 P.L. 100–203, P.L. 100–647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),
13 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.
14 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
15 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
16 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
17 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
18 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
19 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
20 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections
21 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
22 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
23 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
24 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
25 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.

1 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
2 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
3 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,
4 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
5 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.
6 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
7 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
8 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and
9 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L.
10 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,
11 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.
12 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,
13 P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
14 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a)(1) to (3) and (6) of P.L.
15 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
16 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343,
17 excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343,
18 and sections 202, 203 as it relates to taxable years beginning in 2008, 305, 311, 312,
19 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k)
20 of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L.
21 110-343, P.L. 110-351, and P.L. 110-458, except that section 1366 (f) (relating to
22 pass-through of items to shareholders) is modified by substituting the tax under s.
23 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies
24 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
25 federal Internal Revenue Code enacted after December 31, 2007, do not apply to this

1 paragraph with respect to taxable years beginning after December 31, 2007, except
2 that changes to the Internal Revenue Code made by P.L. 110-234, excluding sections
3 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections
4 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.
5 110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306,
6 and 308 of division B of P.L. 110-343, and sections 202, 203 as it relates to taxable
7 years beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)
8 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,
9 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, apply
10 for Wisconsin purposes at the same time as for federal purposes.

11 **SECTION 41.** 71.42 (2) (m) of the statutes is repealed.

12 **SECTION 42.** 71.42 (2) (n) of the statutes is amended to read:

13 **71.42 (2) (n)** For taxable years that begin after December 31, 1999, and before
14 January 1, 2003, "Internal Revenue Code" means the federal Internal Revenue Code
15 as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
16 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
17 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
18 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
19 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,
20 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of
21 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
22 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
23 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
24 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
25 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58,

INSET
A

1 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
2 and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
3 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
4 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding
5 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section
6 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected by P.L.
7 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
8 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
9 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
10 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
11 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
12 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
13 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
14 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
15 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
16 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
17 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
18 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
19 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
20 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
21 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections
22 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
23 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
24 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280,
25 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,

1 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and
2 (g) of P.L. 110-172, and P.L. 110-458, except that "Internal Revenue Code" does not
3 include section 847 of the federal Internal Revenue Code. The Internal Revenue
4 Code applies for Wisconsin purposes at the same time as for federal purposes.
5 Amendments to the federal Internal Revenue Code enacted after December 31, 1999,
6 do not apply to this paragraph with respect to taxable years beginning after
7 December 31, 1999, and before January 1, 2003, except that changes to the Internal
8 Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165
9 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
10 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),
11 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
12 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
13 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
14 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
15 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
16 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
17 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
18 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
19 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
20 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,
21 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes
22 that indirectly affect the provisions applicable to this subchapter made by P.L.
23 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
24 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
25 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.

1 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
2 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
3 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
4 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
5 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections
6 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
7 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
8 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280,
9 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,
10 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and
11 (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time
12 as for federal purposes.

13 **SECTION 43.** 71.42 (2) (o) of the statutes is amended to read:

14 **71.42 (2) (o)** For taxable years that begin after December 31, 2002, and before
15 January 1, 2004, "Internal Revenue Code" means the federal Internal Revenue Code
16 as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.
17 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
18 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
19 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and
20 sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27, excluding
21 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
22 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
23 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
24 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
25 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding

1 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
2 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
3 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, ~~and~~ P.L.
4 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding
5 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section
6 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected by P.L.
7 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
8 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
9 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
10 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
11 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
12 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
13 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
14 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
15 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
16 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
17 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
18 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
19 P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218,
20 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
21 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
22 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305,
23 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,
24 P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a),
25 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, ~~and~~ P.L. 109-280, excluding

1 sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221,
2 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of
3 P.L. 110-172, and P.L. 110-458, except that "Internal Revenue Code" does not
4 include section 847 of the federal Internal Revenue Code. The Internal Revenue
5 Code applies for Wisconsin purposes at the same time as for federal purposes.
6 Amendments to the federal Internal Revenue Code enacted after December 31, 2002,
7 do not apply to this paragraph with respect to taxable years beginning after
8 December 31, 2002, and before January 1, 2004, except that changes to the Internal
9 Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
10 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding
11 section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
12 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding
13 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
14 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
15 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding
16 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
17 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.
18 P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
19 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,
20 and changes that indirectly affect the provisions applicable to this subchapter made
21 by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
22 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
23 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
24 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
25 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,

1 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
2 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
3 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
4 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
5 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,
6 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for
7 Wisconsin purposes at the same time as for federal purposes.

8 **SECTION 44.** 71.42 (2) (p) of the statutes is amended to read:

9 71.42 (2) (p) For taxable years that begin after December 31, 2003, and before
10 January 1, 2005, "Internal Revenue Code" means the federal Internal Revenue Code
11 as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.
12 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
13 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
14 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16,
15 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,
16 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.
17 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
18 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
19 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,
20 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
21 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
22 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
23 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.
24 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding
25 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section

1 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected by P.L.
2 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
3 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
4 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
5 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
6 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
7 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
8 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
9 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
10 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
11 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
12 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
13 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
14 P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218,
15 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
16 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
17 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding
18 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
19 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
20 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
21 (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding
22 sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221,
23 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of
24 P.L. 110-172, and P.L. 110-458, except that "Internal Revenue Code" does not
25 include section 847 of the federal Internal Revenue Code. The Internal Revenue

1 Code applies for Wisconsin purposes at the same time as for federal purposes.

2 Amendments to the federal Internal Revenue Code enacted after December 31, 2003,

3 do not apply to this paragraph with respect to taxable years beginning after

4 December 31, 2003, and before January 1, 2005, except that changes to the Internal

5 Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections

6 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections

7 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.

8 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,

9 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,

10 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201

11 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.

12 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.

13 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,

14 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,

15 and changes that indirectly affect the provisions applicable to this subchapter made

16 by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316,

17 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,

18 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.

19 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,

20 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301

21 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to

22 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,

23 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28,

24 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding

1 section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin
2 purposes at the same time as for federal purposes.

3 **SECTION 45.** 71.42 (2) (q) of the statutes is amended to read:

4 **71.42 (2) (q)** For taxable years that begin after December 31, 2004, and before
5 January 1, 2006, “Internal Revenue Code” means the federal Internal Revenue Code
6 as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.
7 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
8 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
9 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
10 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
11 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
12 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
13 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding sections
14 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
15 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
16 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
17 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
18 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
19 sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,
20 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,
21 and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235
22 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and
23 P.L. 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647,
24 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
25 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.

1 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
2 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
3 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
4 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
5 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
6 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
7 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
8 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
9 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
10 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
11 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
12 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
13 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,
14 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
15 and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
16 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
17 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
18 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
19 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding
20 sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,
21 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections
22 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e),
23 and (g) of P.L. 110-172, and P.L. 110-458, except that "Internal Revenue Code" does
24 not include section 847 of the federal Internal Revenue Code. The Internal Revenue
25 Code applies for Wisconsin purposes at the same time as for federal purposes.

1 Amendments to the federal Internal Revenue Code enacted after December 31, 2004,
2 do not apply to this paragraph with respect to taxable years beginning after
3 December 31, 2004, and before January 1, 2006, except that changes to the Internal
4 Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
5 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
6 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
7 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
8 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
9 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
10 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116,
11 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.
12 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,
13 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,
14 and changes that indirectly affect the provisions applicable to this subchapter made
15 by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324,
16 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section
17 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
18 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
19 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
20 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.
21 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,
22 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
23 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding
24 section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin
25 purposes at the same time as for federal purposes.

1 **SECTION 46.** 71.42 (2) (r) of the statutes is amended to read:

2 **71.42 (2) (r)** For taxable years that begin after December 31, 2005, and before
3 January 1, 2007, "Internal Revenue Code" means the federal Internal Revenue Code
4 as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
6 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
7 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
8 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
9 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
10 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
11 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
12 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
13 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
14 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amended by P.L. 109-222,
15 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and
16 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432,
17 excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,
18 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding
19 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L.
20 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and
21 as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
22 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
23 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
24 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
25 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections

1 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
2 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
3 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
4 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
5 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
6 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
7 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
8 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
9 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
10 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
11 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
12 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
13 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
14 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
15 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
16 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
17 109-222, P.L. 109-227, and P.L. 109-280, P.L. 109-432, excluding sections 101, 104,
18 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404,
19 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and
20 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section 11
21 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, excluding sections 811 and 844 of
22 P.L. 109-280, except that "Internal Revenue Code" does not include section 847 of the
23 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin
24 purposes at the same time as for federal purposes. Amendments to the federal
25 Internal Revenue Code enacted after December 31, 2005, do not apply to this

paragraph with respect to taxable years beginning after December 31, 2005, and before January 1, 2007, except that changes to the Internal Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 47. 71.42 (2) (s) of the statutes is amended to read:

71.42 (2) (s) For taxable years that begin after December 31, 2006, and before January 1, 2008, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and

1 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
2 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
3 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
4 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
5 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
6 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of
7 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and sections 101, 104, 108, 109,
8 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and
9 425 of P.L. 109-432, and as amended by P.L. 110-28, excluding sections 8212, 8221,
10 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.
11 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding
12 sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding
13 sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082
14 of P.L. 110-289, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and
15 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b),
16 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code,
17 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, and
18 as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
19 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
20 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
21 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
22 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
23 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
24 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
25 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of

1 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
2 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
3 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
4 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
5 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
6 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
7 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
8 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
9 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
10 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
11 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
12 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
13 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
14 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
15 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,
16 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.
17 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,
18 P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
19 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.
20 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
21 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections
22 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311,
23 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N
24 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of
25 P.L. 110-343, and P.L. 110-458, except that "Internal Revenue Code" does not

1 include section 847 of the federal Internal Revenue Code. The Internal Revenue
2 Code applies for Wisconsin purposes at the same time as for federal purposes.
3 Amendments to the federal Internal Revenue Code enacted after December 31, 2006,
4 do not apply to this paragraph with respect to taxable years beginning after
5 December 31, 2006, and before January 1, 2008, except that changes to the Internal
6 Revenue Code made by P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235
7 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding
8 section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and
9 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and
10 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289,
11 P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B,
12 and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)
13 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,
14 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, and changes that
15 indirectly affect the provisions applicable to this subchapter made by P.L. 110-28,
16 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.
17 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
18 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.
19 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
20 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections
21 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305, 311,
22 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N
23 (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of
24 P.L. 110-343, and P.L. 110-458, apply for Wisconsin purposes at the same time as for
25 federal purposes.

1 **SECTION 48.** 71.42 (2) (t) of the statutes is created to read:

2 **71.42 (2) (t)** For taxable years that begin after December 31, 2007, "Internal
3 Revenue Code" means the federal Internal Revenue Code as amended to
4 December 31, 2007, excluding sections 103, 104, and 110 of P.L. 102-227, sections
5 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
6 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
7 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
8 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
9 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
10 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
11 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
12 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
13 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
14 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.
15 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,
16 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,
17 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, and section 11 (b),
18 (e), and (g) of P.L. 110-172, and as amended by P.L. 110-234, excluding sections
19 15344 and 15345 (a)(1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections
20 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.
21 110-289, P.L. 110-317, P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306,
22 and 308 of division B of P.L. 110-343, and sections 202, 203 as it relates to taxable
23 years beginning in 2008, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1)
24 (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,
25 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, and

1 as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
2 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
3 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
4 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
5 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
6 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
7 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
8 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
9 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
10 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
11 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
12 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
13 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
14 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
15 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
16 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
17 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
18 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
19 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
20 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
21 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.
22 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L.
23 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,
24 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,
25 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.

1 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.
2 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.
3 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
4 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343,
5 excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343,
6 and sections 202, 203 as it relates to taxable years beginning in 2008, 305, 311, 312,
7 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k)
8 of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L.
9 110-343, P.L. 110-351, and P.L. 110-458, except that "Internal Revenue Code" does
10 not include section 847 of the federal Internal Revenue Code. The Internal Revenue
11 Code applies for Wisconsin purposes at the same time as for federal purposes.
12 Amendments to the federal Internal Revenue Code enacted after December 31, 2007,
13 do not apply to this paragraph with respect to taxable years beginning after
14 December 31, 2007, except that changes to the Internal Revenue Code made by P.L.
15 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L.
16 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding
17 sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343, excluding
18 sections 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and
19 sections 202, 203 as it relates to taxable years beginning in 2008, 305, 311, 312, 315,
20 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the
21 Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L.
22 110-343, P.L. 110-351, and P.L. 110-458, apply for Wisconsin purposes at the same
23 time as for federal purposes.

24 **SECTION 9143. Nonstatutory provisions; Revenue.**

INSERT A ✓

1 (1) INTERNAL REVENUE CODE UPDATE. Changes to the Internal Revenue Code
2 made by Public Law 110-28, excluding sections 8212, 8221, 8233, and 8235 of Public
3 Law 110-28, and P.L. 110-458, apply to the Internal Revenue Code definitions in
4 chapter 71 of the statutes at the time that the changes first apply for federal tax
5 purposes.

6 **(END)**

**2009-2010 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1211/P3ins
JK:wlj:ph

Insert A

1  and changes that indirectly affect the provisions applicable to this subchapter
2 made by 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.
3 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,
4 excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343,
5 excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343,
6 and sections 202, 203 as it relates to taxable years beginning in 2008, 305, 311, 312,
7 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k)
8 of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L.
9 110-343, P.L. 110-351, and P.L. 110-458,

2009-11 LRB Draft Review

Date: January 27, 2009

LRB Number: 1211/P2

Reviewed by: Marcy Stock
Axel Candelaria

Brief Description of LRB Draft:

Updates the references to the Internal Revenue Code for Wisconsin

Comments on Draft:

See below.

Changes Needed & Why:

Include page and line references if appropriate. Example: page 2, line 4-5 – omit the phrase “with respect to a product under s.77.51 (3) (a)...” and replace with the phrase “all products used in a manner consistent with...”

I

- ✓ • **Page 22, line 1** – After P.L. 110-166, insert and.
- ✓ • Page 43, line 3 – Revise as indicated above.
- Page 63, line 13 - Revise as indicated above.
- Pages 105-113 – For proposed § 32 of the Act, revise as indicated above and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 32.
 - ✓ • Page 107, Line 12 – Correct public law reference as previously instructed.
 - ✓ • Page 108, Lines 13-14 – Correct public law reference as previously instructed.
 - ✓ • Page 109, Line 20 – Correct public law reference as previously instructed.

- Pages 110-111, Line 24, starting on – Correct public law reference on this line and everywhere else where it is required – as previously instructed.
- Page 112, Line 6 – Correct public law reference as previously instructed.
- Pages 112-113 – *Note:* Unsure why page 112 only has 24 lines instead of 25 lines.
 - Read Line 24 (page 112) together with Lines 1-2 (page 113) and correct the last clause of the sentence.
- Pages 131-134 – For proposed § 40 of the Act, revise as indicated above and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 40.
 - Page 130, Line 1 – Follow the same format as in page 128, line 16.
 - Page 131, Line 1 – Follow the same format as in page 130, lines 16-17.
- Pages 152-154 – For proposed § 48 of the Act, revise as indicated above and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 40.
 - Where needed, correct public law references as instructed above.

II

- **Page 22, line 2** – After P.L. 110-172, insert a period instead of a comma.
- Page 43, line 4 – Revise as indicated above.
- Page 63, line 14 – Revise as indicated above.
- Pages 105-113 – For proposed § 32 of the Act, revise as indicated above and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 32.
- Pages 131-134 – For proposed § 40 of the Act, revise as indicated above and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 40.
- Pages 152-154 – For proposed § 48 of the Act, revise as indicated above and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 40.

III

- **Page 22, lines 2-9** – Delete the text on line 2 starting with “P.L. 110-234 through P.L. 110-458.” on line 9. This is to be deleted here and moved to line 21 as indicated below. (The text needs to be moved as it relates to laws enacted in 2008.)
- Page 43, lines 4-11 – Revise as indicated above.
- Page 63, lines 14-21 – Revise as indicated above.
- Pages 105-113 – For proposed § 32 of the Act, revise as indicated above and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 32.
- Pages 131-134 – For proposed § 40 of the Act, revise as indicated above and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 40.
- Pages 152-154 – For proposed § 48 of the Act, revise as indicated above and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 40.

IV

- **Page 22, line 14** – After the word sections, insert “15344 and”. (Reference missing.)
- Page 43, line 43 – No missing reference.
- Page 64, line 1 – No missing reference.
- Pages 105-113 – For proposed § 32 of the Act, revise as indicated above, if there is a missing reference, and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 32.
- Pages 131-134 – For proposed § 40 of the Act, revise as indicated above, if there is a missing reference, and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 40.
- Pages 152-154 – For proposed § 48 of the Act, revise as indicated above, if there is a missing reference, and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 40.

V

- **Page 22, line 21** – After P.L. 110-458, insert “and changes that indirectly affect the provisions applicable to this subchapter made by”. Then insert the deleted text from lines 2 through 9 as indicated above.
- **Page 43, line 22** – Revise as indicated above.
- **Page 64, line 8** – Revise as indicated above.
- **Pages 105-113** – For proposed § 32 of the Act, revise as indicated above, if there is a missing reference, and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 32.
- **Pages 131-134** – For proposed § 40 of the Act, revise as indicated above, if there is a missing reference, and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 40.
- **Pages 152-154** – For proposed § 48 of the Act, revise as indicated above, if there is a missing reference, and apply the same rationale (*per the revisions on Page 22*) to public laws enacted in 2008 with respect to proposed § 40.